

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 135/2013

of 18 February 2013

amending Implementing Regulation (EU) No 926/2011 for the purposes of Council Decision 2009/470/EC as regards Union financial aid to the EU reference laboratories for feed and food and the animal health sector

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Decision 2009/470/EC of 25 May 2009 on expenditure in the veterinary field ⁽¹⁾, and in particular Article 31(2) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) No 926/2011 of 12 September 2011 for the purposes of Council Decision 2009/470/EC as regards Union financial aid to the EU reference laboratories for feed and food and the animal health sector ⁽²⁾ lays down rules as regards the arrangements for the granting of Union financial aid for the activities of EU reference laboratories, including for the organisation of workshops and the conditions according to which that aid is granted.
- (2) In order to limit the administrative burden for EU reference laboratories and the Commission, the organisation of workshops should be subject to the same rules as other activities of those laboratories. The submission by those laboratories of specific financial and technical reports on workshops should therefore no longer be required. Accordingly, the Commission should no longer be required to make specific payments following the submission and approval of those reports.
- (3) Implementing Regulation (EU) No 926/2011 should therefore be amended accordingly.
- (4) As the amendments to Implementing Regulation (EU) No 926/2011, introduced by this Regulation, will have no negative impact for the EU reference laboratories, this Regulation should apply retroactively from 1 January 2013. This retroactivity is necessary in order to ensure an equal treatment between EU reference laboratories in cases where workshops have been organised before the date of entry into force of this Regulation.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 926/2011 is amended as follows:

- (1) Article 6 is replaced by the following:

*'Article 6***Payment of the aid**

The balance of Union financial aid for work programmes shall be paid to laboratories following their submission of the financial and technical reports referred to in Article 11(1) and the approval of those reports by the Commission.;

- (2) in Chapter II, the title is replaced by the following:

*'CHAPTER II***ACTIVITIES OF THE LABORATORIES';**

- (3) Article 9 is amended as follows:

- (a) the title is replaced by the following:

*'Article 9***Definitions';**

- (b) the following paragraph is added:

'A workshop is defined as an annual date for information and coordination to which all National Reference Laboratories are invited by the laboratories.;

- (4) Articles 10 and 11 are replaced by the following:

*'Article 10***Eligibility**

1. Expenditure relating to the following items shall be eligible under the laboratories' work programme:

- (a) staff dedicated to the activities of the laboratories;
- (b) subcontracting;
- (c) capital equipment;
- (d) consumables;
- (e) the shipment of samples for comparative tests;
- (f) missions;

⁽¹⁾ OJ L 155, 18.6.2009, p. 30.

⁽²⁾ OJ L 241, 17.9.2011, p. 2.

- (g) workshops to which at least one participant per Member State has been invited;
- (h) training activities;
- (i) meetings;
- (j) overheads.

2. The expenditure referred to in paragraph 1 shall be eligible within the limits set out in the annual financing decision and in accordance with the eligibility rules set out in Annexes II and IV.

3. Laboratories shall submit a written request to the Commission for its prior approval to increase the budget of one of the items referred to in Paragraph 1 by more than 10 % without exceeding the total eligible costs stipulated in the annual financing decision.

Article 11

Submission of reports on the laboratories' work programme

1. Laboratories shall submit the following reports to the Commission by 31 March of calendar year "n + 2":

- (a) a paper copy and an electronic version of their financial report concerning the implementation of the work

programme for the previous calendar year completed in accordance with Annexes III(a) and III(b);

- (b) a technical report of their activities, certified by the laboratory's technical director.

2. Union financial aid may be reduced by the Commission if the work programme is not completely executed or poorly executed by 31 December of the calendar year for which it was approved.;

(5) the second paragraph of Article 12 is deleted;

(6) Article 13 is deleted;

(7) Chapter III is deleted;

(8) the Annexes to Implementing Regulation (EU) No 926/2011 are amended in accordance with the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2013.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 February 2013.

For the Commission

The President

José Manuel BARROSO

ANNEX

The Annexes to Implementing Regulation (EU) No 926/2011 are amended as follows:

(1) Annexes I(a) to III(b) are replaced by the following:

'ANNEX I(a)
(see Article 2(2))

Estimated budget per activity in euro:

	Staff costs	Subcontracting	Capital Equipment	Consumables	Shipment of samples for comparative tests	Missions	Workshops	Training activities	Meetings
Activity 1									
Activity 2									
Activity 3									
Activity N									
Total									

ANNEX I(b)
(See Article 2(2))

Estimated budget for laboratories' expenditure in respect of Union activities for the calendar year covered by that budget

Name and address of the EU Reference Laboratory:

Bank account to which Union financial aid is to be transferred:

IMPORTANT: All costs must be expressed in euro

1. STAFF

Category ⁽¹⁾	Status ⁽²⁾	Gross monthly salary ⁽³⁾	Time spent on work programme (number of days) ⁽⁴⁾	Total eligible costs
TOTAL:				

⁽¹⁾ To be specified for each person assigned to the project: senior scientist, junior scientist, technician, etc.

⁽²⁾ Public official, contract staff, etc. – for contract staff, state the dates on which the contract starts and ends.

⁽³⁾ Actual gross monthly salary (do not use pay scales), including social and other charges appearing on the salary statement.

⁽⁴⁾ Calculated on the reference basis of 220 working days/year (20 working days/month).

Percentage of the laboratory's overall budget: ... %

2. SUBCONTRACTING

Description	Cost excluding VAT	VAT	Total cost
TOTAL:			

Percentage of the laboratory's overall budget: ... %

3. CAPITAL EQUIPMENT

	Description	Cost excluding VAT	VAT	Total cost/value	Date of purchase or rental	Date of delivery	Depreciation period (36 or 60 months)	% use for work programme	Annual depreciation cost
2.1	Equipment to be acquired during the period in question								
2.2	Equipment acquired before the period in question								
	TOTAL:								

Percentage of the laboratory's overall budget: ... %

4. CONSUMABLES

Description by type (1)	Cost excluding VAT	VAT	Total cost
TOTAL:			

(1) Examples: reagents, test animals, small laboratory supplies, etc.

Percentage of the laboratory's overall budget: ... %

5. SHIPMENT OF SAMPLES FOR COMPARATIVE TESTS

Description	Supplier	Cost excluding VAT	VAT	Total cost
TOTAL:				

Percentage of the laboratory's overall budget: ... %

6. MISSIONS

Description	Travel expenses	Hotel expenses	Daily allowance	Total
TOTAL:				

Percentage of the laboratory's overall budget: ... %

7. WORKSHOPS

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
TOTAL:	

Percentage of the laboratory's overall budget: ... %

8. TRAINING ACTIVITIES

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
TOTAL:	

Percentage of the laboratory's overall budget: ... %

9. MEETINGS

Description	Travel expenses	Hotel expenses	Daily allowance	Total
TOTAL:				

Percentage of the laboratory's overall budget: ... %

10. OVERHEADS AND TOTAL EXPENDITURE FOR ACTIVITIES

Subtotal of items listed in tables at points 1 to 9	
Overheads: 7 % of subtotal	
TOTAL EXPENDITURE:	

ANNEX II

Eligibility rules applicable to expenditure relating to staff, subcontracting, capital equipment, consumables, shipment of samples for comparative tests, missions, workshops, training activities, meetings and overheads

(see Article 10(2))

1. Staff

Staff costs whatever the staff's status, shall be limited to actual wage costs, namely remuneration, wages, social charges and retirement costs, for staff specifically allocated entirely or in part to the implementation of the work programme.

All staff working-time devoted to the work programme shall be recorded and certified on a basis of 220 working days/year (20 working days/month). Recording and certification shall be done at least once a month by the appointed project leader or a duly authorised senior member of the laboratories' staff.

2. Subcontracting

Reimbursement shall be based on the actual costs incurred.

3. Capital equipment

Equipment purchased, leased or rented shall be eligible as direct costs. The reimbursable amount for leased or rented equipment may not exceed the amount at which such equipment could have been purchased. Reimbursable costs shall be calculated as follows:

$$\frac{A \times C \times D}{B}$$

A = period in months for which the equipment is to be used for the work programme, from the date of delivery

B = depreciation period of 60 months (36 months in the case of computer equipment costing less than EUR 25 000)

C = cost of equipment

D = percentage use of equipment on the work programme

For capital equipment costing less than EUR 3 000 the entire cost may be declared. There is no depreciation on such equipment.

4. Consumables

Reimbursement shall be based on actual costs incurred.

All other expenditure on administration, business travel other than missions referred to in point 6 and secretarial services shall be considered to be covered by 'overheads' referred to in point 10.

5. Shipment of samples for comparative tests

Reimbursement shall be based on the actual costs incurred in shipping samples for comparative tests.

6. Missions

Travel and hotel expenses incurred by the staff of the laboratories for missions scheduled in the work programme shall be reimbursed in accordance with Annex IV. Daily allowances shall be granted in accordance with Annex IV.

7. Workshops

Expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of 32 participants in workshops shall be eligible under the organisation of workshops.

Additional expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of three invited speakers in workshops shall be eligible under the organisation of workshops.

Additional expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of 10 representatives of third countries in workshops shall be eligible under the organisation of workshops.

8. Training activities

Travel and hotel expenses incurred by a maximum of 32 representatives of national reference laboratories for training activities provided for in the work programme shall be reimbursed in accordance with Annex IV. Daily allowances shall be granted in accordance with Annex IV.

9. Meetings

Travel and hotel expenses incurred by a maximum of eight outside experts (namely experts that are not staff members of the EU reference laboratories) for meetings taking place on the premises of the laboratories and scheduled in the work programme shall be reimbursed in accordance with Annex IV. Daily allowances shall be granted in accordance with Annex IV.

10. Overheads

A flat-rate contribution of 7 % of actual eligible costs, calculated on the basis of all the direct costs listed in points 1 to 9, shall be made automatically.

ANNEX III(a)
(see Article 11(1)(a))

Financial report per activity

Expenditure per activity in euro:

	Staff costs	Subcontracting	Capital Equipment	Consumables	Shipment of samples for comparative tests	Missions	Workshops	Training activities	Meetings
Activity 1									
Activity 2									
Activity N									
Total									

ANNEX III(b)
(see Article 11(1)(a))

Certified financial report

Year:

Reference number of the annual financing decision:

Name and address of laboratory:

Ceiling on annual Union financial aid:

Category of costs	Estimated budget	Declared costs
1. Staff		
2. Subcontracting		
3. Capital equipment		
4. Consumables		
5. Shipment of samples for comparative tests		
6. Missions		
7. Workshops		
8. Training activities		
9. Meetings		
Subtotal		
10. Overheads: 7 % of subtotal		
Total		

Percentage of the laboratory's overall budget: ... %

4. CONSUMABLES

Description by type ⁽¹⁾	Supplier	Cost excluding VAT	VAT	Total cost
TOTAL				

⁽¹⁾ A detailed breakdown is requested

Percentage of the laboratory's overall budget: ... %

5. SHIPMENT OF SAMPLES FOR COMPARATIVE TESTS

Description	Supplier	Cost excluding VAT	VAT	Total cost
TOTAL				

Percentage of the laboratory's overall budget: ... %

6. MISSIONS

Description	Travel expenses	Hotel expenses	Daily allowance	Total cost
TOTAL				

Percentage of the laboratory's overall budget: ... %

7. WORKSHOPS

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
TOTAL	

Percentage of the laboratory's overall budget: ... %

8. TRAINING ACTIVITIES

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
TOTAL	

Percentage of the laboratory's overall budget: ... %

9. MEETINGS

Description	Travel expenses	Hotel expenses	Daily allowance	Total cost
TOTAL				

Percentage of the laboratory's overall budget: ... %

10. OVERHEADS AND TOTAL EXPENDITURE FOR ACTIVITIES

Subtotal of items listed in tables at points 1 to 9	
Overheads: 7 % of subtotal	
TOTAL EXPENDITURE:	

(2) Annex IV is amended as follows:

(a) the title is replaced by the following:

‘ANNEX IV
(see Article 10(2))

Eligibility rules applicable to expenditure relating to missions, workshops, training activities and meetings;

(b) point IV is replaced by the following:

‘IV. OTHER

If the maximum number of participants is not reached, but a minimum of 20 participants from National Reference Laboratories have attended the workshop or training activities, the Commission shall accept that a maximum of three participants from EU reference laboratories may receive daily allowances, depending on the length of their attendance at the workshop or training activities.

The Commission shall not reimburse the travel and hotel expenses of those three participants, unless the workshop or training activities take place in another town than that of the EU reference laboratory.

In addition, payment of such daily allowance as well as travel and hotel expenses shall only be made where the maximum Union financial aid is not exceeded.’;

(3) Annex V is deleted.